



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 6, 2010

Via U.S. Mail and Facsimile to 62-21-30003757

Harry Sasongko Tirtotjondro  
President Director and  
Chief Executive Officer  
PT Indosat Tbk  
Indosat Building  
Jalan Medan Merdeka Barat, No. 21  
Jakarta 10110—Indonesia

**Re: PT Indosat Tbk**  
**Form 20-F for the fiscal year ended December 31, 2009**  
**Filed June 1, 2010**  
**File No. 001-13330**

Dear Mr. Tirtotjondro:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel  
Larry Spigel  
Assistant Director